

**CONFERENCE COMMITTEE REPORT
DIGEST FOR ESB 152**

Citations Affected: IC 6-1.1; IC 6-6.

Synopsis: Property tax assessments. Conference committee report for ESB 152. Provides that in the case of real property that is the subject of a property tax appeal in which the gross assessed value is reduced by the property tax assessment board of appeals (PTABOA), if the assessed value is increased above the amount determined by the PTABOA the assessor has the burden of proving that the assessment is correct. Specifies that this provision does not apply to real property that was valued using the income capitalization approach in an appeal. Specifies that when a taxpayer is entitled to interest, the interest shall be computed using the rate in effect for each particular year covered by a refund or credit. Specifies that when a taxpayer is required to pay interest, the interest shall be computed using the rate in effect for each particular year in which the interest accrued. **(This conference committee report removes the provision that allows veterans with qualifying disabilities and surviving spouses of qualified veterans and World War I veterans who do not own certain types of taxable property to claim credits against the motor vehicle excise tax.)**

Effective: July 1, 2013.

CONFERENCE COMMITTEE REPORT

MADAM PRESIDENT:

Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 152 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Page 5, delete lines 27 through 42.
- 2 Delete pages 6 through 7.
(Reference is to ESB 152 as printed April 5, 2013.)

Conference Committee Report
on
Engrossed Senate Bill 152

Signed by:

Senator Eckerty
Chairperson

Representative Davis

Senator Broden

Representative Kersey

Senate Conferees

House Conferees